



General Assembly

**Substitute Bill No. 107**

February Session, 2010

\* \_\_\_\_SB00107CE\_\_\_\_031710\_\_\_\_ \*

**AN ACT ESTABLISHING A BRADLEY DEVELOPMENT ZONE.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1       Section 1. (NEW) (*Effective July 1, 2010*) There is established an  
2       airport development zone, which is comprised of the following census  
3       blocks as assigned on the effective date of this section in the towns of  
4       Windsor Locks, Suffield, East Granby and Windsor:

5	090034701001022,	090034701003000,	090034701003001,
6	090034701003002,	090034701003003,	090034701003004,
7	090034701003005,	090034701003017,	090034701003018,
8	090034701003019,	090034701003020,	090034701003021,
9	090034701003025,	090034701003026,	090034735022009,
10	090034735022010,	090034735022011,	090034735022012,
11	090034735022013,	090034735025004,	090034735027000,
12	090034735029000,	090034735029001,	090034735029002,
13	090034735029003,	090034735029004,	090034735029006,
14	090034761009000,	090034761009010,	090034761009011,
15	090034761009012,	090034761009013,	090034762001023,
16	090034762001025,	090034762002009,	090034762002013,
17	090034763003004,	090034763009000,	090034763009001,
18	090034763009002,	090034763009003,	090034763009004,
19	090034763009005,	090034763009006,	090034763009007,
20	090034763009008,	090034763009009,	090034763009010,
21	090034763009011,	090034763009012,	090034763009013,
22	090034763009014,	090034763009015,	090034763009016,
23	090034763009017,	090034763009018,	090034763009020,

24	090034763009021,	090034763009022,	090034763009023,
25	090034763009024,	090034763009025,	090034763009026,
26	090034763009031,	090034763009033,	090034771014005,
27	090034771014011,	090034771014012,	090034771014013,
28	090034771014014,	090034771014017,	090034771014018,
29	090034771014019,	090034771014020,	090034771023025,
30	090034771023026,	090034771023027,	090034771023036,
31	090034701003006,	090034701003022,	090034701003023,
32	090034701005000,	090034761001039,	090034763009028.

33       Sec. 2. (NEW) (*Effective October 1, 2010, and applicable to assessment*  
34 *years commencing on or after October 1, 2011*) (a) (1) Any municipality  
35 that is part of the airport development zone established pursuant to  
36 section 1 of this act may, by vote of its legislative body, enter into an  
37 agreement with any party owning or proposing to acquire an interest  
38 in real property in such municipality, or with any party owning or  
39 proposing to acquire an interest in air space in such municipality, or  
40 with any party who is the lessee of, or who proposes to be the lessee of,  
41 air space in such municipality in such a manner that the air space  
42 leased or proposed to be leased shall be assessed to the lessee pursuant  
43 to section 12-64 of the general statutes. Subject to the provisions of  
44 subsection (b) of this section, such agreement may fix the assessment  
45 of the real property or air space which is the subject of the agreement,  
46 and all improvements thereon or therein and to be constructed thereon  
47 or therein, (A) for a period of not more than seven years, provided the  
48 cost of such improvements to be constructed is not less than three  
49 million dollars; (B) for a period of not more than two years, provided  
50 the cost of such improvements to be constructed is not less than five  
51 hundred thousand dollars; or (C) for a period of not more than three  
52 years, for not more than fifty per cent of such increased assessment,  
53 provided the cost of such improvements to be constructed is not less  
54 than twenty-five thousand dollars. A municipality shall submit an  
55 agreement made pursuant to this section to the Commissioner of  
56 Economic and Community Development for approval.

57       (2) A municipality may enter into agreements pursuant to  
58 subsection (a) of this section for a period of ten years following the

59 date on which such municipality entered into the first such agreement.

60 (b) The provisions of subsection (a) of this section shall only apply if  
61 (1) the improvements are for at least one of the following: (A) Office  
62 use; (B) manufacturing use; (C) warehouse, storage or distribution use;  
63 (D) information technology; (E) recreation facilities; or (F)  
64 transportation facilities; or (2) the improvements are for a business in a  
65 cluster designated by the commissioner pursuant to section 32-1o of  
66 the general statutes.

67 (c) The state shall make an annual grant payment to each  
68 municipality entering into an agreement under subsection (a) of this  
69 section with respect to property located in an airport development  
70 zone in the amount of forty per cent of the amount of that tax revenue  
71 which the municipality would have received except for the agreement  
72 entered into pursuant to subsection (a) of this section. On or before the  
73 first day of August of each year, each municipality shall file a claim  
74 with the Secretary of the Office of Policy and Management for the  
75 amount of such grant payment to which such municipality is entitled  
76 under this subsection. The claim shall be made on forms prescribed by  
77 the secretary and shall be accompanied by such supporting  
78 information as the secretary may require, but shall include for each  
79 party such party's location, the North American Industry Classification  
80 System Code for such party, the amount to be reimbursed and the term  
81 of the fixed assessment. Any municipality which neglects to transmit  
82 to the secretary such claim and supporting documentation as required  
83 by this section shall forfeit two hundred fifty dollars to the state,  
84 provided the secretary may adopt regulations in accordance with the  
85 provisions of chapter 54 of the general statutes to provide procedures  
86 and standards to waive such forfeiture. The secretary shall review each  
87 such claim in the manner provided in section 12-120b of the general  
88 statutes. Any municipality aggrieved by the results of the secretary's  
89 review may proceed in the manner set forth in section 12-120b of the  
90 general statutes. The secretary shall, on or before the December  
91 fifteenth next succeeding the deadline for the receipt of such claims,

92 certify to the Comptroller the amount due under this section, including  
93 any modification of such claim made prior to December fifteenth, to  
94 each municipality which has made a claim under the provisions of this  
95 subsection. The Comptroller shall draw an order on the Treasurer on  
96 or before the fifth business day following December fifteenth, and the  
97 Treasurer shall pay the amount thereof to each such municipality on or  
98 before the following December thirty-first. If any modification is made  
99 as the result of the provisions of this section on or after the December  
100 first following the date on which the municipality has provided the  
101 amount of tax revenue in question, any adjustment to the amount due  
102 to any municipality for the period for which such modification was  
103 made shall be made in the next payment the Treasurer shall make to  
104 such municipality pursuant to this section. The amount of the grant  
105 payable to each municipality in accordance with this section shall be  
106 reduced proportionately in the event that the total amount of the  
107 grants payable to all municipalities exceeds the amount appropriated.

108       Sec. 3. (NEW) (*Effective October 1, 2010, and applicable to income years*  
109 *commencing on or after January 1, 2012*) (a) There shall be allowed as a  
110 credit against the tax imposed by chapter 208 of the general statutes for  
111 any business occupying a property located in the airport development  
112 zone established in section 1 of this act in an amount equal to the  
113 following percentage of that portion of such tax which is allocable to  
114 that property: (1) Thirty per cent, if there are twenty-five or more but  
115 not more than one hundred fifty new employees working at such  
116 property; or (2) fifty per cent if there are one hundred fifty or more  
117 new employees working at such property. Businesses seeking an  
118 eligibility certificate for a credit pursuant to this section shall apply to  
119 the Department of Revenue Services and shall include in such  
120 application a revenue impact assessment that estimates the state and  
121 local revenue that would be generated as a result of the project. As  
122 used in this subsection: (A) "New employee" means a person hired to  
123 fill a position for a new job or a person shifted from an existing  
124 location outside this state to the airport development zone, provided  
125 (i) in no case shall the total number of new employees allowed for

126 purposes of this credit exceed the total increase in the taxpayer's  
127 employment in this state, which increase shall be the difference  
128 between (I) the number of employees employed by the taxpayer in this  
129 state at the time of application to the Commissioner of Revenue  
130 Services for such credit plus the number of new employees who would  
131 be eligible for inclusion under the credit allowed under this subsection  
132 without regard to this calculation, and (II) the highest number of  
133 employees employed by the taxpayer in this state in the year preceding  
134 the taxpayer's application to the Commissioner of Revenue Services for  
135 an eligibility certificate for such credit, and (ii) a person shall be  
136 deemed to be a "new employee" only if such person's duties in  
137 connection with the operation of the facility are on a regular, full-time  
138 or equivalent, or full-time and permanent basis; and (B) "new job"  
139 means a job that did not exist in the business of a taxpayer in this state  
140 prior to the taxpayer's application to the Commissioner of Revenue  
141 Services for an eligibility certificate for such credit and that is filled by  
142 a new employee, but does not include a job created when an employee  
143 is shifted from an existing location of the taxpayer in this state to the  
144 airport development zone.

145 (b) The credit allowed by this section may be claimed only by an  
146 occupant or occupants of the property who have received an eligibility  
147 certificate. The credit may first be claimed on the tax return for the  
148 taxpayer's income year which begins during the calendar year next  
149 succeeding the calendar year in which the taxpayer was issued an  
150 eligibility certificate, and may be claimed in each of the following nine  
151 income years. If within such period, however, any property ceases to  
152 meet the job creation target under which it qualified for the credits, or  
153 any occupant ceases to be an occupant, the entitlement to the credit  
154 allowed by this section shall terminate in the income year in which the  
155 qualification or occupancy ceases, and there shall not be a pro rata  
156 application of the credit to such income year.

157 Sec. 4. Subdivision (43) of section 12-412 of the general statutes is  
158 repealed and the following is substituted in lieu thereof (*Effective*

159 October 1, 2011, and applicable to sales occurring on or after said date):

160 (43) Sales of any replacement parts for machinery to any business  
 161 entity located in any enterprise zone designated pursuant to section  
 162 32-70 or in the airport development zone established in section 1 of this  
 163 act for use within such zone.

164 Sec. 5. (NEW) (*Effective from passage*) The Bradley Board of Directors  
 165 may contract with the Connecticut Center for Advanced Technology to  
 166 help manufacturers and technology-based businesses locating in the  
 167 airport development zone established in section 1 of this act, to (1)  
 168 apply for financial assistance; (2) obtain job training services from the  
 169 state's community technical colleges; and (3) obtain job training  
 170 services from other training providers.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2010</i>	New section
Sec. 2	<i>October 1, 2010, and applicable to assessment years commencing on or after October 1, 2011</i>	New section
Sec. 3	<i>October 1, 2010, and applicable to income years commencing on or after January 1, 2012</i>	New section
Sec. 4	<i>October 1, 2011, and applicable to sales occurring on or after said date</i>	12-412(43)
Sec. 5	<i>from passage</i>	New section

**CE** Joint Favorable Subst.